

# STATISTICAL SECTION

This part of the City of Lincoln's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

<b><u>Contents</u></b>	<b><u>Page</u></b>
------------------------	--------------------

<b>Financial Trends</b>	<b>127</b>
-------------------------	------------

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

<b>Revenue Capacity</b>	<b>134</b>
-------------------------	------------

These schedules contain information to help the reader assess the City's two most significant local revenue sources; sales tax and property tax.

<b>Debt Capacity</b>	<b>142</b>
----------------------	------------

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

<b>Demographic and Economic Information</b>	<b>148</b>
---	------------

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

<b>Operating Information</b>	<b>150</b>
------------------------------	------------

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the city provides and the activities it performs.

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

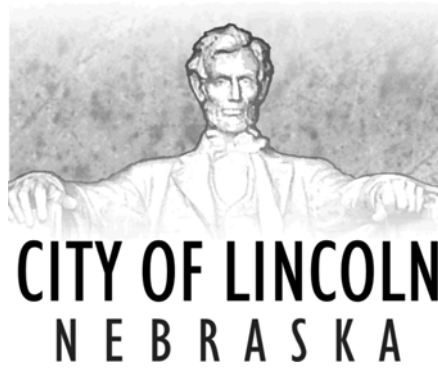


Table 1

**CITY OF LINCOLN, NEBRASKA**  
**NET ASSETS BY COMPONENT**  
**LAST FOUR FISCAL YEARS**  
 (accrual basis of accounting)

	Fiscal Year			
	2005	2004	2003	2002
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt \$	399,561,548	361,516,579	353,228,671	321,761,052
Restricted	167,698,499	147,333,934	111,928,216	101,499,367
Unrestricted	60,366,016	64,026,685	66,785,387	70,508,399
Total Governmental Activities Net Assets	<u>\$ 627,626,063</u>	<u>572,877,198</u>	<u>531,942,274</u>	<u>493,768,818</u>
Business-Type Activities:				
Invested in Capital Assets, Net of Related Debt \$	509,989,903	496,144,600	513,682,743	476,054,560
Restricted	15,101,637	16,262,952	52,887,433	47,701,632
Unrestricted	112,544,793	114,643,047	39,215,687	55,451,079
Total Business-Type Activities Net Assets	<u>\$ 637,636,333</u>	<u>627,050,599</u>	<u>605,785,863</u>	<u>579,207,271</u>
Primary Government:				
Invested in Capital Assets, Net of Related Debt \$	909,551,451	857,661,179	866,911,414	797,815,612
Restricted	182,800,136	163,596,886	164,815,649	149,200,999
Unrestricted	172,910,809	178,669,732	106,001,074	125,959,478
Total Primary Government Net Assets	<u>\$ 1,265,262,396</u>	<u>1,199,927,797</u>	<u>1,137,728,137</u>	<u>1,072,976,089</u>

**CITY OF LINCOLN, NEBRASKA**  
**CHANGES IN NET ASSETS**  
**LAST FOUR FISCAL YEARS**  
(accrual basis of accounting)

	Fiscal Year			
	2005	2004	2003	2002
<b>Expenses</b>				
Governmental Activities:				
General Government	\$ 27,955,407	28,475,396	26,781,326	23,530,070
Public Safety	70,432,578	66,461,665	60,312,147	58,784,389
Streets and Highways	20,620,140	24,066,450	21,627,658	21,073,128
Culture and Recreation	23,827,670	23,699,396	23,183,517	21,219,904
Economic Opportunity	17,701,471	16,778,622	18,803,783	14,097,457
Health and Welfare	18,873,394	18,122,416	17,232,211	18,133,340
Mass Transit	9,511,096	8,928,193	8,526,212	8,176,390
Equipment Management	2,012,107	1,017,244	580,423	906,227
Engineering Services	2,073,123	2,139,853	2,517,342	1,810,386
Interest on Long-Term Debt	4,859,767	3,701,385	3,510,748	2,680,738
Total Governmental Activities Expenses	<u>197,866,753</u>	<u>193,390,620</u>	<u>183,075,367</u>	<u>170,412,029</u>
Business-Type Activities:				
Parking Lots	282,945	231,572	184,222	187,586
Golf	3,295,680	3,230,108	3,064,867	2,785,793
Parking Facilities	4,903,338	4,731,301	4,328,388	3,726,638
Municipal Auditorium	2,211,685	2,374,730	2,341,886	2,303,780
Sanitary Landfill	6,767,689	6,446,310	4,390,601	5,428,560
Emergency Medical Services	3,828,891	3,684,221	3,905,011	3,518,764
Wastewater System	16,461,078	15,461,420	13,205,150	12,659,850
Water System	22,249,027	20,169,981	19,144,465	18,206,099
Electric System	171,812,000	163,078,000	155,489,000	161,026,000
Total Business-Type Activities Expenses	<u>231,812,333</u>	<u>219,407,643</u>	<u>206,053,590</u>	<u>209,843,070</u>
Total Primary Government Expenses	<u>\$ 429,679,086</u>	<u>412,798,263</u>	<u>389,128,957</u>	<u>380,255,099</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services:				
General Government	\$ 14,366,997	14,507,882	13,883,872	13,145,419
Public Safety	6,336,457	6,136,393	5,797,146	5,780,009
Streets and Highways	6,773,393	4,191,241	881,255	3,140,077
Culture and Recreation	3,088,848	2,792,436	2,700,504	2,455,509
Economic Opportunity	2,458,632	2,573,607	2,334,074	1,945,026
Health and Welfare	3,100,114	2,979,036	2,735,248	2,737,636
Other Activities	4,473,512	3,745,956	4,081,655	4,504,543
Operating Grants and Contributions	36,666,428	59,074,592	43,864,363	56,861,307
Capital Grants and Contributions	48,270,586	18,375,380	32,549,986	22,629,262
Total Governmental Activities Program Revenues	<u>125,534,967</u>	<u>114,376,523</u>	<u>108,828,103</u>	<u>113,198,788</u>
Business-Type Activities:				
Charges for Services:				
Wastewater System	16,920,940	15,980,045	14,665,990	14,926,446
Water System	24,266,844	22,064,193	20,841,857	21,971,839
Electric System	168,487,000	168,868,000	164,974,000	159,415,000
Other Activities	17,350,098	17,896,445	18,765,461	18,398,186
Operating Grants and Contributions	650,300	1,316,900	294,915	3,296
Capital Grants and Contributions	9,703,652	8,707,137	7,538,876	6,073,286
Total Business-Type Activities Program Revenues	<u>237,378,834</u>	<u>234,832,720</u>	<u>227,081,099</u>	<u>220,788,053</u>
Total Primary Government Program Revenues	<u>\$ 362,913,801</u>	<u>349,209,243</u>	<u>335,909,202</u>	<u>333,986,841</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	\$ (72,331,786)	(79,014,097)	(74,247,264)	(57,213,241)
Business-Type Activities	5,566,501	15,425,077	21,027,509	10,944,983
Total Primary Government Net Expense	<u>\$ (66,765,285)</u>	<u>(63,589,020)</u>	<u>(53,219,755)</u>	<u>(46,268,258)</u>

(Continued)

	Fiscal Year			
	2005	2004	2003	2002
<b>General Revenues and Other Changes In Net Assets</b>				
Governmental Activities:				
Taxes:				
Property Tax	\$ 40,877,070	39,138,647	36,389,326	34,991,750
Motor Vehicle Tax	4,256,521	4,055,313	3,823,011	3,589,367
Wheel Tax	9,153,599	8,634,929	7,767,169	7,758,565
Sales and Use Tax	53,741,266	51,978,978	49,010,546	47,049,405
Sundry and In Lieu Tax	31,765	36,735	44,810	45,685
Occupation Tax	9,451,789	9,291,595	8,555,252	9,020,544
Unrestricted Grants and Contributions	1,577,852	1,597,551	2,970,754	3,425,878
Unrestricted Investment Earnings	2,800,970	3,163,454	2,157,467	3,495,539
Miscellaneous General Revenues	1,042,665	590,961	405,066	492,161
Gain on Sale of Capital Assets	2,857,136	304,974	1,073,191	915,594
Transfers	1,290,018	1,155,884	224,128	1,104,289
Total Governmental Activities	<u>127,080,651</u>	<u>119,949,021</u>	<u>112,420,720</u>	<u>111,888,777</u>
Business-Type Activities:				
Occupation Tax	2,111,731	2,234,490	565,790	-
Unrestricted Investment Earnings	3,986,941	4,387,629	5,045,047	5,239,848
Miscellaneous General Revenues	165,585	80,033	92,258	204,685
Gain on Sale of Capital Assets	44,736	293,726	72,505	148,653
Transfers	(1,289,760)	(1,156,219)	(224,517)	(1,087,038)
Total Business-Type Activities	<u>5,019,233</u>	<u>5,839,659</u>	<u>5,551,083</u>	<u>4,506,148</u>
Total Primary Government	<u>\$ 132,099,884</u>	<u>125,788,680</u>	<u>117,971,803</u>	<u>116,394,925</u>
<b>Change in Net Assets</b>				
Governmental Activities	\$ 54,748,865	40,934,924	38,173,456	54,675,536
Business-Type Activities	10,585,734	21,264,736	26,578,592	15,451,131
Total Primary Government	<u>\$ 65,334,599</u>	<u>62,199,660</u>	<u>64,752,048</u>	<u>70,126,667</u>

**CITY OF LINCOLN, NEBRASKA**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)

	Fiscal Year				
	2005	2004	2003	2002 <sup>1</sup>	2001
General Fund					
Reserved	\$ 1,935,693	3,420,876	1,129,488	1,395,664	1,879,514
Unreserved	29,467,581	32,552,543	35,987,302	36,735,397	30,964,860
Total General Fund	<u>\$ 31,403,274</u>	<u>35,973,419</u>	<u>37,116,790</u>	<u>38,131,061</u>	<u>32,844,374</u>
All Other Governmental Funds					
Reserved	\$ 55,344,060	85,470,219	68,736,621	72,352,843	55,771,848
Unreserved, Reported in:					
Special Revenue Funds	46,519,881	31,763,330	18,170,362	24,251,512	43,188,432
Debt Service Funds	7,070,715	7,344,884	6,135,384	4,866,366	3,646,779
Capital Projects Funds	27,698,544	18,619,537	24,877,481	25,320,734	16,573,262
Permanent Funds	8,834,071	8,025,744	6,904,635	5,624,910	6,905,368
Total All Other Governmental Funds	<u>\$ 145,467,271</u>	<u>151,223,714</u>	<u>124,824,483</u>	<u>132,416,365</u>	<u>126,085,689</u>

Note: <sup>1</sup> In 2002, StarTran was added as a Governmental Fund.

<sup>2</sup> Lincoln General Hospital was sold adding \$37,000,000 to Reserved Governmental Funds and creating the Community Health Permanent Endowment Fund.

Table 3

Fiscal Year				
2000	1999 <sup>2</sup>	1998	1997	1996
1,616,391	1,566,905	2,016,607	1,847,435	957,702
32,849,589	26,582,477	24,473,276	26,882,798	22,096,493
34,465,980	28,149,382	26,489,883	28,730,233	23,054,195
64,461,276	58,767,136	27,905,182	20,932,473	16,196,581
23,634,730	26,087,589	16,878,805	18,295,352	14,169,135
2,306,563	4,082,008	4,864,243	5,233,100	4,602,050
31,308,422	33,543,294	18,406,565	17,625,767	14,385,505
6,301,298	4,403,768	-	-	-
128,012,289	126,883,795	68,054,795	62,086,692	49,353,271

**CITY OF LINCOLN, NEBRASKA**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
(modified accrual basis of accounting)

	Fiscal Year				
	2005	2004	2003	2002 <sup>1</sup>	2001
<b>Revenues</b>					
Taxes:					
Property	\$ 40,877,024	38,825,280	36,350,142	35,969,591	30,943,110
Motor Vehicle	4,256,521	4,055,313	3,823,011	3,589,367	3,375,770
Wheel	9,153,599	8,634,929	7,767,169	7,758,565	7,569,236
Sales and Use	53,741,266	51,978,978	49,010,546	47,049,405	43,988,822
Sundry and In Lieu	34,888	31,194	44,809	45,685	47,512
Occupation	9,853,990	9,265,448	8,172,116	9,020,544	7,282,792
Special Assessment	1,400,791	1,965,820	1,946,784	1,705,895	1,808,772
Intergovernmental	63,180,171	58,619,699	52,773,424	59,029,609	48,619,317
Permits and Fees	16,535,049	15,593,326	12,679,623	12,449,879	9,638,475
Reimbursement for Services	6,936,334	6,322,870	6,097,336	5,605,557	5,071,766
Program Income	1,758,999	1,808,012	1,748,959	1,354,481	1,136,720
Investment Earnings	4,327,311	5,207,711	4,353,336	4,606,825	8,005,027
Donations	2,150,197	1,769,777	2,081,127	1,524,145	1,949,751
Keno Proceeds	3,016,301	3,331,968	3,178,094	3,209,235	3,039,664
Miscellaneous	5,102,920	3,278,763	1,225,958	4,237,773	3,020,054
Total Revenues	<u>222,325,361</u>	<u>210,689,088</u>	<u>191,252,434</u>	<u>197,156,556</u>	<u>175,496,788</u>
<b>Expenditures</b>					
General Government	32,532,685	30,884,544	28,938,852	27,237,134	23,821,580
Public Safety	58,669,932	55,272,920	50,933,285	49,913,169	48,122,074
Streets and Highways	17,064,845	13,633,902	12,317,663	10,833,055	11,175,059
Culture and Recreation	21,669,847	22,308,940	19,935,823	16,974,798	14,806,760
Economic Opportunity	14,870,592	14,728,510	16,469,645	14,017,601	12,559,336
Health and Welfare <sup>2</sup>	19,126,931	18,544,667	17,614,751	17,989,603	15,862,462
Mass Transit <sup>3</sup>	8,306,921	10,525,090	7,996,019	12,691,837	-
Debt Service					
Principal Retirement	5,536,580	5,003,161	5,498,277	4,974,223	4,966,405
Interest and Fiscal Charges	4,934,088	2,904,318	3,001,504	2,437,266	2,765,418
Miscellaneous	92,325	7,042	7,442	389	10,867
Capital Outlay	65,859,750	58,177,933	48,163,988	49,461,878	48,371,432
Total Expenditures	<u>248,664,496</u>	<u>231,991,027</u>	<u>210,877,249</u>	<u>206,530,953</u>	<u>182,461,393</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(26,339,135)</u>	<u>(21,301,939)</u>	<u>(19,624,815)</u>	<u>(9,374,397)</u>	<u>(6,964,605)</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	38,002,168	32,371,598	31,698,768	36,383,394	47,073,066
Transfers Out	(36,757,125)	(31,663,701)	(31,487,832)	(35,321,704)	(50,858,221)
Issuance of Debt	18,655,035	43,799,999	19,347,418	18,580,000	1,390,001
Premiums / Discounts on Debt Issued	26,578	1,912,934	247,703	140,593	-
Transfer to Bond Refunding Agent	(6,504,876)	-	(9,598,350)	-	(631,895)
Sale of Capital Assets	2,590,767	136,969	810,955	753,313	584,952
Total Other Financing Sources (Uses)	<u>16,012,547</u>	<u>46,557,799</u>	<u>11,018,662</u>	<u>20,535,596</u>	<u>(2,442,097)</u>
Net Change in Fund Balances	<u>\$ (10,326,588)</u>	<u>25,255,860</u>	<u>(8,606,153)</u>	<u>11,161,199</u>	<u>(9,406,702)</u>
Debt Service as a Percentage of					
Noncapital Expenditures	5.8%	4.6%	5.2%	4.7%	5.8%

Note: <sup>1</sup> GASB 34 implemented.

<sup>2</sup> In 1999 Community Health Permanent Endowment Fund added as a Governmental Fund.

<sup>3</sup> In 2002 StarTran added as a Governmental Fund.



Table 4

Fiscal Year				
2000	1999	1998	1997	1996
29,736,987	28,908,119	29,290,456	29,059,066	29,408,031
3,108,906	2,443,832	2,267,776	2,597,825	2,511,779
7,451,237	7,253,208	7,020,123	6,389,325	4,942,014
44,099,958	41,713,530	38,520,544	37,410,781	34,995,356
36,207	58,390	10,437	18,491	18,491
5,917,801	5,673,130	5,192,341	4,784,643	4,437,464
1,954,357	2,209,404	2,089,434	2,475,903	2,424,779
35,807,100	35,600,952	41,035,908	27,424,737	28,195,712
9,838,029	8,685,268	9,131,287	7,903,461	7,232,033
4,896,203	4,366,482	3,709,572	5,094,910	4,369,793
627,374	1,088,531	1,544,039	771,311	53,161
9,330,374	8,016,026	4,726,874	3,849,287	3,909,205
2,620,512	659,738	641,838	903,115	1,304,349
2,870,743	2,805,009	2,586,468	2,534,474	2,749,311
4,127,567	3,131,133	4,616,810	3,059,150	4,296,575
162,423,355	152,612,752	152,383,907	134,276,479	130,848,053
23,529,495	21,891,174	30,170,768	17,791,275	21,642,981
44,042,882	41,555,922	41,140,827	35,073,010	35,208,168
9,039,840	9,406,531	8,992,439	10,348,129	8,204,830
13,958,414	13,254,994	13,111,328	12,655,548	12,475,318
11,204,029	10,215,261	12,009,990	8,581,741	8,638,263
13,974,690	11,709,801	10,979,131	9,491,687	8,874,148
-	-	-	-	-
5,125,296	5,079,267	5,799,585	5,509,927	4,999,078
2,781,777	3,682,808	3,753,255	2,288,800	2,461,364
17,222	418,996	98,292	8,805	7,925
35,820,347	33,916,861	21,553,188	19,224,011	30,918,177
159,493,992	151,131,615	147,608,803	120,972,933	133,430,252
2,929,363	1,481,137	4,775,104	13,303,546	(2,582,199)
44,844,418	45,896,207	58,531,208	32,372,194	32,259,390
(50,745,518)	(50,114,170)	(35,661,249)	(35,750,525)	(35,251,151)
3,431,579	30,020,000	-	8,250,000	2,077,750
-	-	-	-	-
-	(8,134,836)	-	-	-
1,819,622	602,700	828,203	234,244	253,312
(649,899)	18,269,901	23,698,162	5,105,913	(660,699)
2,279,464	19,751,038	28,473,266	18,409,459	(3,242,898)
6.4%	7.8%	7.7%	7.7%	7.3%

Table 5

**CITY OF LINCOLN, NEBRASKA**  
**TOTAL CITY TAXABLE SALES**  
**LAST TEN FISCAL YEARS**

Fiscal Year Ended August 31,		Total City Taxable Sales	Total Direct Tax Rate
2005	\$	3,834,847,147	0.0150
2004		3,735,080,884	0.0150
2003		3,533,640,597	0.0150
2002		3,392,336,361	0.0150
2001		3,242,035,037	0.0150
2000		3,228,281,779	0.0150
1999		3,014,819,988	0.0150
1998		2,814,528,943	0.0150
1997		2,623,812,165	0.0150
1996		2,513,332,391	0.0150

Source: City of Lincoln Treasurer's Office

Table 6

**CITY OF LINCOLN, NEBRASKA**  
**SALES TAX RATES**  
**DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN FISCAL YEARS**

	<u>Direct</u>	<u>Overlapping <sup>1</sup></u>	
<u>Fiscal Year</u>	<u>City of Lincoln</u>	<u>State of Nebraska</u>	<u>Total Tax Rate</u>
2005	0.015	0.055	0.070
2004	0.015	0.055	0.070
2003	0.015	0.055	0.070
2002	0.015	0.050	0.065
2001	0.015	0.050	0.065
2000	0.015	0.050	0.065
1999	0.015	0.045	0.060
1998	0.015	0.050	0.065
1997	0.015	0.050	0.065
1996	0.015	0.050	0.065

Note: <sup>1</sup> Overlapping rates are those of other governments that apply to consumers within the City of Lincoln.

Table 7

**CITY OF LINCOLN, NEBRASKA**  
**NET TAXABLE SALES BY BUSINESS CLASSIFICATION**  
**CURRENT YEAR**

Business Classification	2004		
	Net Taxable Sales	Rank	Percentage of Total Net Taxable Sales
Retail Trade	\$ 1,662,014,341	1	52.27 %
Accommodation & Food Services	376,834,947	2	11.85
Utilities	228,463,954	3	7.18
Other	912,676,450	-	28.70
Total	<u>3,179,989,692</u>		<u>100.00 %</u>

Note: Amounts shown are net taxable sales, which includes refunds and does not include motor vehicle net sales. The numbers are only available on a calendar year basis. 2005 amounts are not yet available. Numbers are not available for nine years ago.

Source: Nebraska Department of Revenue

Table 8

**CITY OF LINCOLN, NEBRASKA**  
**ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN FISCAL YEARS**

Fiscal Year Ended August 31,	Real Property			Other Property		Total Taxable Assessed Value	Total Direct Tax Rate
	Residential Property	Commercial Property	Industrial Property	Personal Property	Centrally Assessed Property		
2005	\$ 8,727,702,573	\$ 2,897,888,427	\$ 796,208,720	\$ 560,657,306	\$ 156,059,200	\$ 13,138,516,226	0.2950
2004	8,402,403,364	2,822,272,108	776,514,907	566,854,120	176,060,893	12,744,105,392	0.2903
2003	7,255,640,292	2,441,220,375	653,768,111	599,272,540	180,686,849	11,130,588,167	0.3145
2002	7,048,688,380	2,236,940,821	618,259,512	634,025,721	186,771,403	10,724,685,837	0.3145
2001	6,273,610,610	2,215,438,753	325,466,678	626,730,328	179,701,486	9,620,947,855	0.3239
2000	6,067,493,586	2,059,764,189	296,602,825	554,008,996	162,771,461	9,140,641,057	0.3239
1999	5,726,511,673	1,900,553,194	232,227,143	528,831,574	131,777,630	8,519,901,214	0.3239
1998	4,863,604,491	1,778,840,558	222,974,320	510,068,845	127,600,539	7,503,088,753	0.3581
1997	4,676,645,258	1,834,275,313	-	412,894,795	112,868,156	7,036,683,522	0.3837
1996	4,508,422,380	1,743,072,079	-	337,134,718	106,692,710	6,695,321,887	0.3996

Note: In 1996 and 1997 the Lancaster County Assessor's Office did not separate Commercial and Industrial Property. Property is assessed at actual value; therefore, the assessed values are equal to actual value.

Source: Lancaster County Assessor's Office

**CITY OF LINCOLN, NEBRASKA**  
**PROPERTY TAX RATES**  
**DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN FISCAL YEARS**

	Fiscal Year									
	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
City of Lincoln										
General Fund	0.1706	0.1692	0.1757	0.1780	0.1869	0.1828	0.2022	0.2232	0.2555	0.2652
Library Fund	0.0490	0.0485	0.0534	0.0522	0.0467	0.0462	0.0460	0.0516	0.0494	0.0504
Social Security Fund	0.0149	0.0143	0.0162	0.0153	0.0158	0.0163	0.0166	0.0179	0.0167	0.0191
Police and Fire Pension Fund	0.0182	0.0149	0.0149	0.0126	0.0109	0.0106	0.0109	0.0067	0.0056	0.0058
Bond Interest and Redemption	0.0423	0.0434	0.0543	0.0564	0.0636	0.0680	0.0482	0.0587	0.0565	0.0591
Total City of Lincoln	<u>0.2950</u>	<u>0.2903</u>	<u>0.3145</u>	<u>0.3145</u>	<u>0.3239</u>	<u>0.3239</u>	<u>0.3239</u>	<u>0.3581</u>	<u>0.3837</u>	<u>0.3996</u>
Overlapping Rates <sup>1</sup>										
School District No. 1	1.3141	1.3011	1.2830	1.2732	1.3684	1.3813	1.3050	1.6308	1.6260	1.5946
Lancaster County	0.2797	0.2683	0.2683	0.2583	0.2643	0.2584	0.2782	0.2966	0.3106	0.3169
Educational Service Unit #18	0.0150	0.0150	0.0150	0.0150	0.0150	0.0150	0.0149	0.0089	0.0081	0.0082
Community Technical College	0.0655	0.0655	0.0655	0.0636	0.0295	0.0334	0.0696	0.0782	0.0840	0.0864
Lower Platte South N.R.D.	0.0323	0.0323	0.0359	0.0365	0.0367	0.0372	0.0389	0.0365	0.0346	0.0346
Railroad Transportation Safety Dist.	0.0260	0.0248	0.0220	0.0221	0.0260	0.0260	0.0260	0.0260	0.0091	0.0096
Agricultural Society of Lancaster County	0.0020	0.0030	0.0012	0.0024	0.0073	0.0032	0.0013	0.0364	0.0364	0.0014
Lancaster County Fairgrounds	0.0042	0.0043	0.0050	0.0052	-	-	-	-	-	-
Public Building Commission	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170	0.0170	0.0169	0.0170
Total Overlapping Rates	<u>1.7558</u>	<u>1.7313</u>	<u>1.7129</u>	<u>1.6933</u>	<u>1.7642</u>	<u>1.7715</u>	<u>1.7509</u>	<u>2.1304</u>	<u>2.1257</u>	<u>2.0687</u>

Note: <sup>1</sup> Overlapping rates are those of local and county governments that apply to property owners within the City of Lincoln.

State of Nebraska State Statute 77-3442 limits the maximum levy of ninety cents per one hundred dollars of taxable valuation of property subject to the levy.

Source: Lancaster County Clerk's Office and City of Lincoln Budget Office

Table 10

**CITY OF LINCOLN, NEBRASKA**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

Taxpayer	Type of Business	2005			1996		
		Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Alltel Communications	Telecommunications	\$ 75,992,780	1	0.58 %	\$ 60,579,004	1	0.90 %
Kawasaki	Manufacturing	72,057,508	2	0.55	-	-	-
B & J Partnership Ltd.	Building Management	59,575,597	3	0.45	-	-	-
Ameritas Life Insurance Corp.	Insurance	51,123,462	4	0.39	22,875,320	5	0.34
Chateau Van Dorn LLC	Real Estate Development	46,094,352	5	0.35	-	-	-
Pfizer	Animal Health	44,443,827	6	0.34	37,549,662	2	0.56
WEA Gateway LLC	Retail Management	44,293,300	7	0.34	33,366,789	3	0.50
Burlington Northern	Railroad	43,686,201	8	0.33	20,552,722	8	0.31
Nebco	Construction / Development	37,492,237	9	0.29	-	-	-
Molex Inc.	Manufacturing	37,414,408	10	0.28	-	-	-
Aquila	Gas Utility	-	-	-	23,294,760	4	0.35
Otto Gaspar	Real Estate Developer	-	-	-	22,770,455	6	0.34
Goodyear Tire & Rubber Co.	Manufacturing	-	-	-	21,833,958	7	0.33
State Farm	Insurance	-	-	-	18,111,241	9	0.27
Cornhusker Square Land Co.	Hotel/Office/Conf Ctr Mgmt.	-	-	-	15,801,940	10	0.24
Total		\$ <u>512,173,672</u>		<u>3.90 %</u>	\$ <u>276,735,851</u>		<u>4.14 %</u>

Source: Lancaster County Assessor's Office

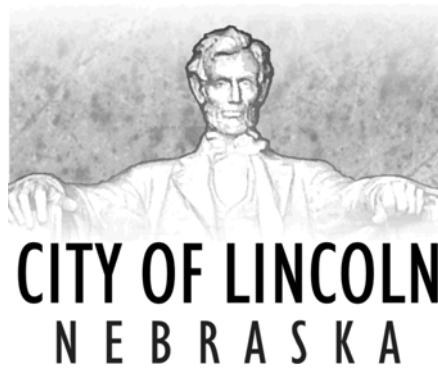




Table 11

**CITY OF LINCOLN, NEBRASKA**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**LAST TEN FISCAL YEARS**

Fiscal Year Ended August 31	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2005	\$ 38,755,995	\$ 37,514,748	96.80 %	\$ -	\$ 37,514,748	96.80 %
2004	36,994,112	35,726,509	96.57	1,279,564	37,006,073	100.03
2003	35,007,926	33,676,453	96.20	1,354,738	35,031,191	100.07
2002	33,731,282	32,501,760	96.35	1,327,780	33,829,540	100.29
2001	31,159,364	29,936,079	96.07	1,209,206	31,145,285	99.95
2000	29,603,794	28,665,780	96.83	1,095,639	29,761,419	100.53
1999	27,597,664	26,411,546	95.70	1,099,270	27,510,816	99.69
1998	26,812,692	25,758,577	96.07	1,216,895	26,975,472	100.61
1997	27,022,949	25,894,971	95.83	1,067,616	26,962,587	99.78
1996	26,717,464	25,626,901	95.92	1,180,603	26,807,504	100.34

Note: The fiscal year of the City begins September 1 and ends August 31. Taxes are levied in October. First installments of real estate taxes are delinquent the following April 1, second installments delinquent August 1; personal property taxes are delinquent April 1 and August 1. Delinquent taxes bear 14 percent interest. The figures above include interest and penalties. The figures above do not include motor vehicle in lieu of ad valorem taxes.

**CITY OF LINCOLN, NEBRASKA**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
(amounts in thousands, except per capita)

Governmental Activities							
Fiscal Year	General Bonds	MIRF Bonds	Tax Allocation Bonds	Special Assessment Bonds	Antelope Valley Project Bonds	Notes Payable	Capital Leases
2005	\$ 95,915	\$ 1,770	\$ 6,853	\$ -	\$ 9,690	\$ -	\$ 9,475
2004	89,650	2,090	7,075	100	10,255	-	7,785
2003	57,865	2,395	1,294	205	10,810	-	1,680
2002	52,157	2,685	1,845	310	11,080	-	1,818
2001	48,794	2,960	2,244	420	-	-	1,868
2000	52,847	3,200	2,067	690	-	10	1,755
1999	56,821	-	2,184	1,460	-	43	1,823
1998	37,666	-	2,749	2,245	-	77	1,871
1997	40,853	-	3,351	3,345	-	116	2,046
1996	35,762	-	4,413	4,460	-	250	2,161

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

<sup>1</sup> See the Schedule of Demographic and Economic Statistics on page 148 for income and population data.

<sup>2</sup> \$24,470,000 of Hospital Revenue Bonds were defeased in relation to the sale of Lincoln General Hospital.

Table 12

Business-Type Activities							
Revenue Bonds	Wastewater Project Loan	Notes Payable	Commercial Paper Notes	Capital Leases	Total Primary Government	Net Bonded Debt Per Capita <sup>1</sup>	Percentage of Personal Income <sup>1</sup>
\$ 609,550	\$ -	\$ -	\$ 90,173	\$ 1,136	\$ 824,562	\$ 3455.47	- %
572,360	-	-	90,173	1,554	781,042	3307.45	-
499,320	-	-	90,173	1,349	665,091	2823.39	7.79
430,975	5,593	-	75,000	1,639	583,102	2515.54	7.10
335,305	6,585	-	65,000	1,326	464,502	2059.07	5.84
350,120	7,538	-	25,000	140	443,367	2029.17	5.70
359,310	8,450	-	15,000	153	445,244	2046.75	6.22
328,190 <sup>2</sup>	8,580	2,075	45,000	165	428,618	1993.57	6.29
365,300	8,658	2,075	41,500	508	467,752	2235.99	7.46
378,230	8,733	2,075	25,000	783	461,867	2240.98	7.66

Table 13

**CITY OF LINCOLN, NEBRASKA**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**  
(dollars in thousands, except per capita)

Fiscal Year	General Bonds	MIRF Bonds	Tax Allocation Bonds	Special Assessment Bonds	General Bonded Debt	Sinking Funds	Net General Bonded Debt	Net Bonded Debt Per Capita <sup>1</sup>	Ratio of Net Debt To Estimated Valuation of Taxable Real Property <sup>2</sup>
2005	\$ 95,915	\$ 1,770	\$ 6,853	\$ -	\$ 104,538	\$ 13,364	\$ 91,174	\$ 382.08	0.73 %
2004	89,650	2,090	7,075	100	98,915	13,164	85,751	363.13	0.71
2003	57,865	2,395	1,294	205	61,759	11,114	50,645	214.99	0.49
2002	52,157	2,685	1,845	310	56,997	11,147	45,850	197.80	0.46
2001	48,794	2,960	2,244	420	54,418	7,596	46,822	207.56	0.53
2000	52,847	3,200	2,067	690	58,804	7,432	51,372	235.12	0.61
1999	56,821	-	2,184	1,460	60,465	8,100	52,365	240.72	0.67
1998	37,666	-	2,749	2,245	42,660	12,843	29,817	138.68	0.43
1997	40,853	-	3,351	3,345	47,549	10,888	36,661	175.25	0.56
1996	35,762	-	4,413	4,460	44,635	9,928	34,707	168.40	0.56

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

<sup>1</sup> Population data can be found in the Schedule of Demographic and Economic Statistics on page 148.

<sup>2</sup> See the Schedule of Assessed Value and Actual Value of Taxable Property on page 137 for property value data.

Table 14

**CITY OF LINCOLN, NEBRASKA**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**AS OF AUGUST 31, 2005**

<u>Governmental Units</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable <sup>1</sup></u>	<u>Direct And Overlapping Debt To The City</u>
Direct:			
City	\$ <u>104,538,000</u>	100.0 %	\$ <u>104,538,000</u>
Overlapping:			
School District #1	103,935,000	99.5	103,415,000
Lower Platte South N.R.D.	7,750,000	75.4	5,844,000
Lancaster County	8,995,000	85.4	7,682,000
Public Building Commission	49,345,000	85.4	42,141,000
Lancaster County Fairgrounds	<u>3,265,000</u>	85.4	<u>2,788,000</u>
	<u>173,290,000</u>		<u>161,870,000</u>
Total	\$ <u><u>277,828,000</u></u>		\$ <u><u>266,408,000</u></u>

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Lincoln. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

<sup>1</sup> The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the governmental unit's taxable revenue base that is within the City of Lincoln's boundaries and dividing it by the unit's total taxable revenue base.

Sources: Assessed value data used to estimate applicable percentages provided by the County Assessor's Office. Debt outstanding data provided by each governmental entity.

**CITY OF LINCOLN, NEBRASKA**  
**PLEDGED REVENUE COVERAGE**  
**LAST TEN FISCAL YEARS**  
(amounts in thousands, except per capita)

Table 15

	Gross	Direct	Net	Debt Service Requirements			
	Revenue	Operating Expenses	Available Revenue	Principal	Interest	Total	Coverage
<u>Wastewater System</u>							
	<u>Utility Service Charges</u>						
2005	\$ 18,526,816	10,482,955	8,043,861	1,500,000	2,403,519	3,903,519	2.06
2004	19,071,798	10,042,919	9,028,879	1,750,000	2,133,704	3,883,704	2.32
2003	15,785,843	9,086,469	6,699,374	1,032,500	266,722	1,299,222	5.16
2002	15,731,749	8,632,287	7,099,462	992,500	316,847	1,309,347	5.42
2001	16,663,975	8,087,688	8,576,287	952,500	364,972	1,317,472	6.51
2000	16,741,692	7,707,242	9,034,450	912,500	411,097	1,323,597	6.83
1999	16,286,632	7,591,990	8,694,642	1,255,000	474,743	1,729,743	5.03
1998	15,873,036	7,512,753	8,360,283	1,217,500	554,216	1,771,716	4.72
1997	15,521,150	7,339,135	8,182,015	1,120,000	627,402	1,747,402	4.68
1996	15,158,461	7,082,660	8,075,801	1,070,000	677,886	1,747,886	4.62
<u>Water System</u>							
	<u>Utility Service Charges</u>						
2005	\$ 25,600,740	13,145,665	12,455,075	4,895,000	3,517,932	8,412,932	1.48
2004	22,940,862	12,477,486	10,463,376	3,115,000	2,411,632	5,526,632	1.89
2003	21,533,965	11,631,496	9,902,469	3,010,000	2,898,489	5,908,489	1.68
2002	22,687,789	11,474,433	11,213,356	2,880,000	2,110,590	4,990,590	2.25
2001	22,287,139	10,960,315	11,326,824	2,755,000	2,240,075	4,995,075	2.27
2000	23,823,957	9,812,147	14,011,810	2,640,000	2,361,515	5,001,515	2.80
1999	20,787,797	9,067,262	11,720,535	2,530,000	2,514,373	5,044,373	2.32
1998	21,009,615	8,894,295	12,115,320	2,435,000	2,621,365	5,056,365	2.40
1997	20,426,318	8,161,529	12,264,789	2,345,000	2,730,407	5,075,407	2.42
1996	20,152,071	8,072,097	12,079,974	2,265,000	2,829,751	5,094,751	2.37
<u>Lincoln Electric System</u>							
	<u>Utility Service Charges</u>						
2004	\$ 169,986,000	113,755,000	56,231,000	12,341,000	20,790,000	33,131,000	1.70
2003	170,410,000	116,151,000	54,259,000	12,646,000	15,235,000	27,881,000	1.95
2002	168,279,000	109,348,000	58,931,000	10,840,000	18,678,000	29,518,000	2.00
2001	162,882,000	117,165,000	45,717,000	11,025,000	15,779,000	26,804,000	1.71
2000	158,052,000	112,111,000	45,941,000	11,163,000	14,516,000	25,679,000	1.79
1999	151,534,000	99,465,000	52,069,000	10,687,000	14,990,000	25,677,000	2.03
1998	148,792,000	100,999,000	47,793,000	10,468,000	15,104,000	25,572,000	1.87
1997	137,795,000	89,127,000	48,668,000	8,535,000	13,656,000	22,191,000	2.19
1996	136,522,000	83,418,000	53,104,000	8,227,000	13,965,000	22,192,000	2.39
1995	134,865,000	91,891,000	42,974,000	7,943,000	14,241,000	22,184,000	1.94

(Continued)

## (Pledged Revenue Coverage, Table 15, Continued)

	Gross Revenue	Direct Operating Expenses	Net Available Revenue	Debt Service Requirements			
				Principal	Interest	Total	Coverage
<u>Golf</u>							
	<u>Facility and Course Fees</u>						
2005	\$ 3,135,875	2,568,462	567,413	295,000	83,823	378,823	1.50
2004	2,899,670	2,467,141	432,529	290,000	91,653	381,653	1.13
2003	2,648,552	2,408,947	239,605	280,000	98,513	378,513	0.63
2002	2,673,078	2,141,707	531,371	305,000	75,628	380,628	1.40
2001	2,626,592	2,140,853	485,739	230,000	239,088	469,088	1.04
2000	2,934,568	1,952,906	981,662	215,000	252,310	467,310	2.10
1999	2,527,564	1,656,746	870,818	200,000	264,310	464,310	1.88
1998	2,337,800	1,493,277	844,523	190,000	275,520	465,520	1.81
1997	2,414,843	1,620,120	794,723	180,000	285,960	465,960	1.71
1996	2,230,817	1,718,630	512,187	170,000	295,650	465,650	1.10
<u>Parking Facilities</u> <sup>1, 2</sup>							
	<u>Parking Fees</u>						
2005	\$ 6,219,935	2,972,709	3,247,226	1,140,000	850,501	1,990,501	1.63
2004	6,299,598	2,733,492	3,566,106	1,145,000	908,456	2,053,456	1.74
2003	5,988,240	2,304,632	3,683,608	1,085,000	962,829	2,047,829	1.80
2002	5,483,546	1,964,389	3,519,157	1,115,000	924,470	2,039,470	1.73
2001	5,172,264	2,127,350	3,044,914	795,000	787,419	1,582,419	1.92
2000	4,853,708	1,393,637	3,460,071	455,000	761,521	1,216,521	2.84
1999	4,209,988	2,329,165	1,880,823	585,000	640,712	1,225,712	1.53
1998	4,068,991	1,340,709	2,728,282	455,000	651,694	1,106,694	2.47
1997	3,623,705	1,110,085	2,513,620	435,000	670,847	1,105,847	2.27
1996	3,411,735	1,271,655	2,140,080	415,000	908,380	1,323,380	1.62
<u>Antelope Valley Project Bonds</u>							
	<u>Development Fund *</u>						
2005	\$ 1,000,000	-	1,000,000	565,000	423,615	988,615	1.01
2004	1,000,000	-	1,000,000	555,000	435,663	990,663	1.01
2003	1,000,000	-	1,000,000	270,000	445,711	715,711	1.40
2002	1,000,000	-	1,000,000	-	-	-	-
2001	-	-	-	-	-	-	-
2000	-	-	-	-	-	-	-
1999	-	-	-	-	-	-	-
1998	-	-	-	-	-	-	-
1997	-	-	-	-	-	-	-
1996	-	-	-	-	-	-	-

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Direct Operating Expenses do not include interest, depreciation and amortization expenses, or in lieu of taxes.

\* City of the Primary Class Redevelopment Fund provides for annual appropriations from a cigarette tax imposed by the State of Nebraska. Should these funds be insufficient to pay principal and interest the City has covenanted to use City sales tax receipts.

<sup>1</sup> Parking Facilities' gross revenues include parking meter revenues which were deposited to the General Fund but are pledged per bond ordinance.

<sup>2</sup> Information in this schedule does not agree with information in the transmittal letter which is calculated in accordance with specific requirements of the bond covenants.

Table 16

**CITY OF LINCOLN, NEBRASKA**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN FISCAL YEARS**

<u>Fiscal Year</u>	<u>Population <sup>1</sup></u>	<u>Personal Income (thousands of dollars) <sup>2</sup></u>	<u>Per Capita Personal Income <sup>2</sup></u>	<u>School Enrollment <sup>3</sup></u>	<u>Unemployment Rate <sup>4</sup></u>
2005	238,625	\$ -	-	32,505	3.4 %
2004	236,146	-	-	32,270	3.7
2003	235,565	8,533,237	30,855	31,889	3.6
2002	231,800	8,217,682	30,093	31,867	3.0
2001	225,588	7,947,494	29,447	31,581	2.6
2000	218,497	7,774,823	29,045	31,354	2.7
1999	217,537	7,158,353	27,127	31,052	1.9
1998	215,000	6,815,249	26,110	31,000	1.5
1997	209,192	6,271,176	24,363	30,924	1.7
1996	206,100	6,029,279	23,746	30,779	2.4

Sources: <sup>1</sup> Lincoln/Lancaster Planning Department.

<sup>2</sup> U.S. Department of Commerce Bureau of Economic Analysis. Personal Income and Per Capita Income are based on Lincoln Metropolitan Statistical Area, which includes all of Lancaster and Seward Counties. 2004 and 2005 numbers are unavailable.

<sup>3</sup> Lincoln Public Schools.

<sup>4</sup> State of Nebraska, Department of Labor.

Median age from 2000 census was 31.3 years old. Education statistics per the 2000 census indicate that 90.2% of the population 25 years and older has a high school degree or greater with 33.3% of the same population holding a Bachelor's degree or greater.



Table 17

**CITY OF LINCOLN, NEBRASKA**  
**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR**

Employer	2005		
	Employees	Rank	Percentage of Total City Employment
State of Nebraska	10,027	1	5.94 %
Lincoln Public Schools	7,158	2	4.24
University of Nebraska-Lincoln	5,500	3	3.26
BryanLGH Medical Center	4,085	4	2.42
US Government	2,783	5	1.65
City of Lincoln	2,704	6	1.60
Saint Elizabeth Regional Medical Center	2,452	7	1.45
Burlington Northern	1,700	8	1.01
B&R Stores, Inc.	1,453	9	0.86
Kawasaki Motors Mfg. Corp.	1,340	10	0.79
Total	<u>39,202</u>		<u>23.22 %</u>

Sources: Nebraska Department of Labor, Lincoln Partnership for Economic Development, and Employers.

**CITY OF LINCOLN, NEBRASKA**  
**FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION**  
**LAST TEN FISCAL YEARS**

Function	Full-Time Equivalent Employees as of August 31									
	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
<b>General Government</b>										
Legislative	9.00	9.00	9.00	9.00	9.00	7.00	7.00	7.00	7.00	9.00
Executive	28.10	28.10	27.50	27.68	26.63	24.71	25.00	26.74	25.10	28.18
Financial Administration	73.00	73.00	72.00	74.00	74.00	75.00	76.60	81.98	81.75	78.50
Law	28.50	28.50	28.46	27.50	27.75	26.88	27.50	25.50	24.50	24.50
Personnel Administration	22.38	22.38	21.00	21.40	21.38	21.40	21.73	22.23	22.73	22.50
Planning and Zoning	21.08	21.00	20.25	21.00	21.00	21.00	19.00	19.00	19.00	19.00
Urban Development	11.83	10.93	9.23	9.65	8.80	7.65	7.65	8.15	7.20	23.65
<b>Public Safety</b>										
Police	407.33	405.75	392.50	396.25	392.65	386.90	379.90	379.94	357.87	350.75
Fire	263.48	259.06	255.07	253.77	255.65	256.50	259.50	265.50	265.50	255.75
Building and Safety	65.00	62.00	61.00	62.50	60.84	58.50	56.60	56.00	56.00	56.00
Transportation	21.33	20.50	20.50	20.50	20.58	22.38	22.60	20.35	19.95	26.15
911 Communication	39.50	39.50	35.50	35.25	34.85	33.90	32.90	33.90	31.75	30.75
Streets and Highways	110.01	108.02	106.00	106.52	101.20	97.43	97.80	99.30	107.30	102.50
<b>Culture and Recreation</b>										
Parks and Recreation	276.94	271.95	264.25	265.16	250.49	245.54	245.54	247.75	239.09	234.39
Library	124.17	124.17	124.16	120.63	101.76	101.45	101.42	101.92	102.92	102.92
<b>Economic Opportunity</b>										
Lincoln Area Agency on Aging	68.42	69.42	68.22	71.95	71.87	69.72	68.93	69.93	66.44	66.70
Urban Development	14.39	15.80	18.28	15.95	13.95	13.71	13.32	11.25	15.24	19.95
Workforce Investment Act	5.54	3.82	4.24	5.15	5.00	-	-	-	-	-
Job Training Partnership Act	-	-	-	-	-	6.98	6.15	5.68	6.20	7.00
<b>Health and Welfare</b>	124.85	120.55	125.95	124.35	124.85	121.12	119.20	117.43	124.65	119.90
<b>Mass Transit</b>	113.00	112.00	111.00	113.00	115.00	112.67	114.00	111.25	111.00	112.00
<b>Equipment Management</b>										
Police Garage	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
Fleet Services	17.38	17.38	17.38	17.38	16.38	15.88	15.70	16.00	17.00	18.50
Radio Maintenance	6.00	6.00	6.00	7.00	7.00	5.25	5.25	4.55	4.25	4.25
Engineering Services	76.00	75.45	74.45	73.05	71.30	71.83	70.95	73.40	69.10	71.85
Golf	32.55	32.32	32.78	33.88	31.64	31.44	29.36	29.47	31.35	30.39
Parking Facilities	1.60	1.60	1.60	1.70	1.70	1.55	1.55	1.55	2.05	2.70
Lincoln General Hospital	-	-	-	-	-	-	-	900.00	830.00	876.00
Municipal Auditorium	11.00	12.00	12.00	12.00	13.00	13.00	13.00	13.00	13.00	13.00
Sanitary Landfill	30.85	30.85	29.35	29.35	29.25	29.25	28.75	28.75	26.75	26.20
Emergency Medical Services	30.52	37.43	35.43	35.73	18.34	-	-	-	-	-
Wastewater System	95.44	95.19	96.85	98.05	97.65	99.50	102.49	108.09	110.09	110.84
Water System	112.26	111.76	108.63	109.38	106.65	104.40	103.40	104.80	108.20	107.50
Electric System	447.50	446.50	435.00	421.00	415.00	409.50	402.50	396.00	394.50	398.50
	<u>2,703.95</u>	<u>2,686.93</u>	<u>2,638.58</u>	<u>2,634.73</u>	<u>2,560.16</u>	<u>2,507.04</u>	<u>2,490.29</u>	<u>3,401.41</u>	<u>3,312.48</u>	<u>3,364.82</u>

Note: In 1997 the Property Management Section of Urban Development was transferred to Lancaster County for staffing of the Public Building Commission.  
The Job Training Partnership Act was replaced by the Workforce Investment Act in 2001.  
Lincoln General Hospital was sold during the fiscal year ended August 31, 1998.  
Emergency Medical Services began mid-year of 2001.

Source: City of Lincoln Budget Office

Table 19

**CITY OF LINCOLN, NEBRASKA**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

Function	Fiscal Year									
	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
Public Safety										
Police:										
Arrests	24,609	23,298	22,339	23,523	23,513	22,638	21,262	21,180	19,498	19,745
Parking Violations	80,071	91,529	101,537	108,286	110,495	116,371	105,250	115,435	98,058	93,639
Traffic Violations	57,732	54,260	48,250	52,843	49,470	48,818	44,824	47,663	42,663	45,239
Fire:										
Number of Calls Answered	18,443	17,931	19,557	20,314	19,472	13,794	13,381	13,243	12,960	11,969
Building and Safety:										
Number of Commercial Building Permits	1,092	1,061	1,036	1,013	1,017	1,069	1,148	1,093	1,107	1,212
Number of Residential Building Permits	3,387	3,846	3,913	3,405	3,212	3,385	3,235	3,109	3,284	2,976
Culture and Recreation										
Library:										
Total Circulation (thousands)	3,076	3,077	3,016	2,751	2,307	2,293	2,261	2,250	2,179	2,028
Golf:										
Rounds of Golf	185,236	182,296	174,548	181,319	173,594	210,783	200,977	194,039	217,026	210,482
Mass Transit										
StarTran Ridership (thousands)	1,679	1,553	1,529	1,581	1,603	1,589	1,663	1,705	1,703	1,747
Wastewater										
Number of Consumers	74,326	72,753	70,651	69,292	67,916	66,665	65,521	67,217	63,207	62,196
Water										
Number of Consumers	74,649	73,059	72,260	69,704	68,187	66,956	65,823	64,423	63,241	62,942
Average Daily Consumption (thousand gallons)	37,867	35,141	37,520	40,091	39,698	41,821	34,737	34,600	35,300	33,200
Electric System										
Number of Consumers	121,508	119,456	116,974	114,388	112,247	110,414	108,194	105,970	103,616	101,277

Note: Indicators are not available for the general government function

Sources: Various City Departments

Table 20

**CITY OF LINCOLN, NEBRASKA**  
**CAPITAL ASSET STATISTICS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

Function	Fiscal Year									
	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
<b>Public Safety</b>										
Police Stations	2	2	2	1	1	1	1	1	1	1
Fire Stations	14	14	14	14	14	14	14	14	14	13
Ambulances	11	11	11	11	11	-	-	-	-	-
<b>Streets and Highways</b>										
Lane Miles of Streets <sup>1</sup>	2,420	2,818	2,791	2,729	2,678	2,268	2,170	2,101	2,076	2,041
Streetlights	26,654	25,973	25,196	24,677	24,270	23,551	22,699	22,510	21,848	21,319
<b>Culture and Recreation</b>										
Parks Acreage	6,748	5,891	5,779	5,455	5,474	6,280	6,190	6,051	5,420	6,500
Parks	116	114	112	105	102	100	98	98	93	78
Playgrounds	83	86	85	81	80	78	80	78	78	78
Swimming Pools (Public)	11	11	11	11	11	11	11	10	10	10
Golf Courses (Public)	5	5	5	5	5	5	5	5	5	5
Trail Miles	99	84	83	80	90	89	77	77	76	73
Recreation Centers	8	8	8	8	8	8	8	8	8	8
Libraries	8	8	8	8	7	7	7	7	7	7
<b>Mass Transit</b>										
Buses and Handivans	69	66	66	65	66	65	65	65	65	65
<b>Wastewater</b>										
Miles of Wastewater Mains	960	935	909	875	868	857	832	812	801	781
<b>Water</b>										
Miles of Water Mains	1,164	1,132	1,104	1,085	1,065	1,060	1,023	1,000	980	969

Note: No capital asset indicators are available for the general government function

<sup>1</sup> In 2005, the qualifications for Lane Miles of Streets were reassessed.

Sources: Various City Departments